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Financing of the activities arising from Security Council resolution 687 (1991): United Nations Iraq-Kuwait Observation Mission

Final performance report of the United Nations Iraq-Kuwait Observation Mission

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the final performance report of the Secretary-General on the United Nations Iraq-Kuwait Observation Mission (UNIKOM), the mandate of which expired on 6 October 2003 (A/60/651).

2. The report of the Secretary-General contains information on assets, outstanding liabilities and fund balances as at 30 June 2005. The report notes in paragraphs 3 and 4 that liquidation activities, including the disposal of assets, were carried out from 4 July to 6 November 2003, and that information on the disposition of the assets of UNIKOM is contained in the report of the Secretary-General of 15 December 2004 on the financing of the Mission (A/59/614). The Advisory Committee has commented on matters relating to assets in its latest report on UNIKOM (A/59/736/Add.14).

3. For the time periods from 9 April 1991 to 30 October 1993 and from 1 November 1993 onward, income from assessed and voluntary contributions is summarized as follows (in United States dollars):

Time period	*Assessed contributions from Member States*	*Voluntary contributions by the Government of Kuwait*	*Total*
9 April 1991 to 31 October 1993	182 877 000[a]		**182 877 000**
1 November 1993 onward	191 022 000 (36 per cent)	337 722 000 (64 per cent)	**528 744 000**
Total	**373 899 000**	**337 722 000**	**711 621 000**

[a] Remaining unencumbered balance returned to Member States; zero cash balance as at 30 October 1993.

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4. In accordance with General Assembly resolutions 47/208 B of 21 October 1993 and 50/234 of 7 June 1996, the unencumbered balance for the period from 9 April 1991 to 31 October 1993 was returned in credits to Member States. The cash balance was zero for the period ending 31 October 1993 and, therefore, the current cash balance (for the period 1 November 1993 onward) does not include any remaining balances from the prior period.

5. The Advisory Committee recalls paragraph 4 of General Assembly resolution 48/242 of 10 May 1994, by which the Assembly expressed "its appreciation for the decision of the Government of Kuwait to defray two thirds of the cost of the Observation Mission, effective 1 November 1993". The current arrangement of returning two thirds of the unencumbered balances to the Government of Kuwait and one third to Member States has been applied with effect from 1 November 1993.

6. As at 30 June 2005, the UNIKOM fund balance stood at $46,529,000, including an amount of $4,762,000 in uncollected assessments and other receivables. The Mission's cash available therefore amounts to $41,767,000 (A/60/651). The Secretariat informed the Committee that a special UNIKOM account would remain open until uncollected assessments and other receivables were received, unless another decision was taken by the General Assembly.

7. The Secretary-General proposes that, of the cash balance of $41,767,000, two thirds ($27,844,700) be returned to the Government of Kuwait and the remaining balance ($13,922,300) be credited to Member States (A/60/651, para. 14). **The Advisory Committee recommends that the General Assembly accept the proposal of the Secretary-General.**